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1993

ANNUAL REPORT



CARROLL
COUNTY

ANNUAL REPORT

of the Commissioners, Treasurer,
and Other County Officers

CARROLL COUNTY

New Hampshire

for the Year Ending
December 31, 1993



DEPUTY RUTH MASON



RUTH MASON HAS SERVED AS A DEPUTY SHERIFF WITH THE CARROLL COUNTY SHERIFF'S DEPARTMENT FOR 17 YEARS. HER DEVOTION TO THE COUNTY AND THE CARROLL COUNTY SHERIFF'S DEPARTMENT AND ITS STAFF WILL BE REMEMBERED ALWAYS.

THIS 1993 ANNUAL REPORT OF CARROLL COUNTY IS DEDICATED TO DEPUTY RUTH MASON. SHE IS NOT ONLY DEDICATED TO HER FAMILY, AND HER WORK, SHE IS ALSO A PERSON WHO IS HIGHLY RESPECTED BY ALL THOSE IN THE LAW ENFORCEMENT PROFESSION.

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CARROLL COUNTY OFFICERS

COMMISSIONERS

Brenda M. Presby, Chairman	Freedom
Marjorie M. Webster, Clerk	Tuftsboro
Raymond H. Abbott, Jr., Vice-Chairman	Jackson

TREASURER

Donald R. Banks	Freedom
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COUNTY ATTORNEY

Maurice D. Geiger	North Conway
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COUNTY SHERIFF

Roy H. Larson, Jr.	Conway
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CLERK OF SUPERIOR COURT

Samuel C. Farrington	Tamworth
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JUDGE OF PROBATE

John F. Connolly, Jr.	Conway
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REGISTER OF PROBATE

Gail S. Tinker	Wolfeboro
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REGISTER OF DEEDS

Lillian O. Brookes	Wolfeboro
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NURSING HOME ADMINISTRATOR

Gregory F. Froton, Sr.	Rochester
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CHAPLAIN, NURSING HOME

Rev. Leon J. Cone	Wolfeboro
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PHYSICIAN, NURSING HOME

Gerard G. Bozuwa, M.D.	Wakefield
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HUMAN RESOURCES DIRECTOR

Forrest W. Painter	Wolfeboro
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SUPERINTENDENT, COUNTY JAIL

Dennis A. Robinson	Ctr. Barnstead
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COUNTY MAINTENANCE SUPERVISOR

FARM MANAGER

Dennis A. Robinson	Ctr. Barnstead
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CARROLL COUNTY DELEGATION
NEW HAMPSHIRE HOUSE OF REPRESENTATIVES

DISTRICT NO. 1

Bartlett, Chatham, Hart's Location, Jackson

GENE G. CHANDLER

Bartlett

DISTRICT NO. 2

Conway, Hale's Location

NANCI A. ALLARD

Conway

HOWARD C. DICKINSON

Center Conway

DISTRICT NO. 3

Bartlett, Chatham, Conway, Hale's Location, Hart's Location, Jackson

HENRY P. MOCK

Jackson

DISTRICT NO. 4

Albany, Eaton, Madison

DONALD R. PHILBRICK

Eaton

DISTRICT NO. 5

Effingham, Freedom, Ossipee

RICHARD L. COGSWELL

Center Ossipee

L. RANDY LYMAN

Ossipee

DISTRICT NO. 6

Wakefield

GORDON E. WIGGIN

Sanbornville

DISTRICT NO. 7

Wolfeboro

MILDRED A. BEACH

Wolfeboro

DISTRICT NO. 8

Brookfield, Wakefield, Wolfeboro

JOSEPH E. BRADLEY

Wolfeboro

DISTRICT NO. 9

Moultonboro

ALLEN R. WIGGIN

Center Harbor

DISTRICT NO. 10

Moultonboro, Sandwich, Tamworth, Tuftonboro

ROBERT W. FOSTER

Moultonboro

HOWARD N. SAUNDERS

Melvin Village



CARROLL COUNTY COMMISSIONERS

Marjorie M. Webster

Brenda M. Presby

Raymond H. Abbott, Jr.

CARROLL COUNTY COMMISSIONERS' REPORT

The year 1993 followed the pattern of preceding years. In the business office there has been a change in management style. We are operating without an office manager, but with expanded responsibilities for each staff member. We have been pleased with the success of this plan.

Policies have been developed concerning the Family Medical Leave Act, (FMLA) and the Americans with Disabilities Act, (ADA) and smoking restrictions.

Contract negotiations continue with the Teamsters and the Sheriff's Department, and AFSCME with the employees of the Jail and Nursing Home.

A timber sale of two county lots was planned, bid, and begun in cooperation with the County Forester, Peter Pohl. Leighton Logging of Center Strafford, NH, will complete the project in 1994. This sale will result in additional income in excess of \$50,000.

Updated telephone systems were installed in the Jail, Nursing Home and Administration Building. This has increased and improved our telephone capabilities.

We finished 1993 with a budget surplus which enabled us to reduce the tax rate for 1994 to the citizens of Carroll County while continuing all current services.

We thank the Carroll County Delegation, our Department Heads and our employees for their support.

Respectfully submitted,

Brenda M. Presby, Chairman
Carroll County Commissioners

CARROLL COUNTY TREASURER'S OFFICE

Please be advised that all the county funds under the jurisdiction of the Treasurer's Office were placed in income producing accounts or intermediate term investment accounts so as to provide the county with the maximum possible income consistent with safety.

During the year of 1993, it was found that the percentage rates on Certificates of Deposit, Money Markets, Revenue Sharing and other means of investments were dropping.

Therefore, a meeting was held with the County Commissioners, Hoyt A. Haney, Regional Director for Marketing of the New Hampshire Public Deposit Investment Pool and myself to find that by utilizing the Investment Pool, the county funds would result in an enhanced income. At this meeting, it was decided to invest some of the county resources, consequently it has worked out beneficial to the county.

I wish to thank the Assistant Treasurer, Ann P. Aiton, the Commissioners, and most of all, the girls who work in the office who are all just first class, and always willing to lend a helping hand.

Respectfully submitted,

Donald R. Banks,
Treasurer

CASH ON HAND JANUARY 1, 1993 \$1,586,274

RECEIPTS

Taxes from Towns	\$3,939,114	
Miscellaneous	15,369	
Insurance Refunds	61,955	
Nursing Home	3,751,990	
Sheriff's Department	141,711	
Registry of Deeds	494,546	
Jail & HOC	11,019	
Farm & Maintenance	73,084	
Annex Rents	53,385	
Court Rents	13,200	
Water Rents	16,000	
Interest-Tax Anticipation	78,922	
Interest-General Funds	23,500	
Surplus-Reduce Taxes	400,000	
Social Services	23,014	
Revenue Sharing	695	
Victim Witness Grant	17,412	\$9,037,592
		<u>\$10,623,866</u>

DISBURSEMENTS

Payments: Commissioners Order ..	\$8,148,642	
Payments: Long Term Debt.....	101,000	
Payments: Interest	138,831	
Cooperative Extension Service	145,300	
County Convention	8,261	
Revenue Sharing	695	
Regional Appropriations	82,550	\$8,625,279

CASH ON HAND DECEMBER 31, 1993

General Fund Account	\$1,089,685	
Payroll Account	19,734	
Nursing Home Account.....	148,921	
Petty Cash	1,300	
Capital Reserve Fund	488,702	
Juvenile Placement Fund	44,673	
Revenue Sharing Fund	185,912	\$1,998,587
		<u>\$10,623,866</u>

**CARROLL COUNTY
BANK BALANCES OF INVESTMENTS & ACCOUNTS
DECEMBER 31, 1993**

Berlin City Bank	\$ 244,101
Community Bank.....	19,734
Farmington National Bank	1,383,949
First Central Bank	19,660
First NH Bank	84,465
Meredith Village Bank	34,436
North Conway Bank	95,234
NH Public Deposit Investment Pool	117,008
Total	\$1,998,587

REGISTRY OF DEEDS

During 1993, the gradual return to traditional real estate conveyancing continued. This combined with the recording of many specialized bank related documents and foreclosures contributed to the fact that the Registry income of \$484,918 exceeded the projected income for 1993 (\$435,000), by \$49,918.

The amount of \$396,340 was the result of the "labor intensive" aspect of the Registry work which continued at a relatively high level. In 1993, recording and all related service produced an income of \$327,109; sale of customer copies to researchers earned \$63,432; and the FAX service earned \$5,799. Commission collected on sale of Transfer Tax Stamps was \$83,658 up from \$72,069 in 1992; bank interest earned was \$4,917 down from \$5,751 in 1992.

A chart showing the Instrument Count by town provides an opportunity to compare activity. Bear in mind the chart includes all types of documents (a total of 18,247), not just deeds and mortgages.

I wish to express my sincere appreciation for their splendid support, to my Deputies, Office Staff, and the County Business Office, as well as the courtesy shown me by the County Commissioners and members of the Delegation.

Respectfully submitted,

Lillian O. Brookes,
Register of Deeds

**CARROLL COUNTY REGISTRY OF DEEDS
INSTRUMENT COUNT BY TOWN
1993**

LOCATION	JAN	FEB	MAR	APR	MAY	JUN	JUL
ALBANY	11	6	11	12	8	34	9
BARTLETT	94	105	106	284	115	130	156
BROOKFIELD	8	6	15	5	12	8	9
CARROLL	173	143	222	201	182	186	234
CHATHAM	1	1	12	5	6	5	4
CONWAY	200	273	221	338	180	259	202
EATON	14	4	22	14	12	17	5
EFFINGHAM	31	19	23	29	11	23	23
FREEDOM	32	39	60	30	50	85	67
HALE'S LOC.	0	3	0	0	0	2	0
HART'S LOC.	0	5	0	4	0	0	2
JACKSON	24	22	39	50	32	44	31
MADISON	48	31	51	70	29	51	72
MISC	1	5	3	5	1	3	3
MOULTONBORO	181	128	151	204	224	165	217
OSSIPEE	61	55	82	68	97	76	73
SANDWICH	29	22	38	30	37	43	41
TAMWORTH	26	29	54	30	42	49	62
TUFTONBORO	57	59	60	52	59	99	68
WAKEFELD	66	69	77	63	111	178	154
WOLFEBORO	133	143	170	204	187	198	131
TOTALS	1190	1167	1417	1698	1395	1655	1563

**CARROLL COUNTY REGISTRY OF DEEDS
INSTRUMENT COUNT BY TOWN
1993**

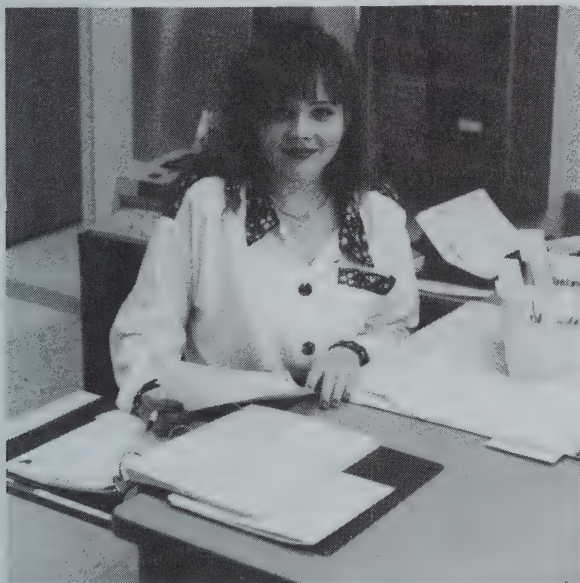
AUG	SEP	OCT	NOV	DEC	TOTAL TO DATE	LOCATION
13	12	8	17	26	167	ALBANY
139	132	173	150	182	1766	BARTLETT
10	13	22	6	12	126	BROOKFIELD
170	161	142	195	170	2179	CARROLL
7	16	16	2	8	83	CHATHAM
260	227	256	226	224	2866	CONWAY
13	13	7	9	15	145	EATON
29	17	34	26	19	284	EFFINGHAM
55	78	82	62	47	687	FREEDOM
0	3	0	4	1	13	HALE'S LOC.
2	1	6	3	3	26	HART'S LOC.
36	37	64	51	30	460	JACKSON
51	71	66	89	76	205	MADISON
5	3	6	1	4	40	MISC
236	152	204	211	213	2286	MOULTONBORO
98	89	109	83	107	998	OSSIPEE
30	23	33	32	62	420	SANDWICH
40	54	76	52	58	572	TAMWOTH
84	88	62	71	79	838	TUFTONBORO
118	104	129	127	99	1295	WAKEFIELD
207	214	194	223	287	2291	WOLFEBORO
1603	1508	1689	1640	1722	18247	TOTALS



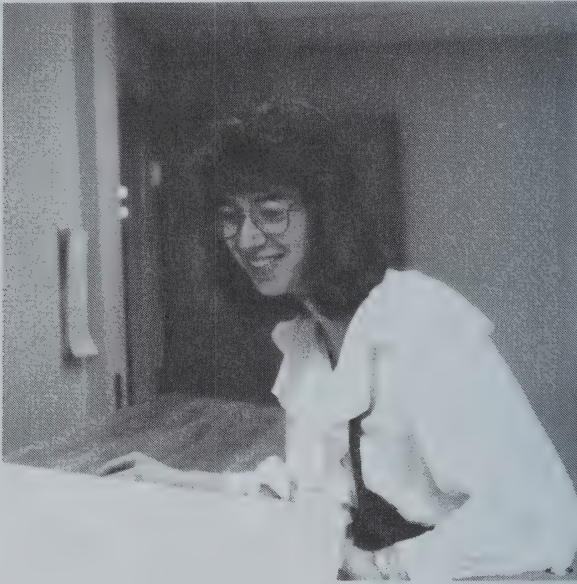
Carroll County Registry of Deeds
Lillian O. Brookes
Registrar Assisting Customer with Grantor Index



Carroll County Registry of Deeds
Patricia Brown
Filing Plan Cards



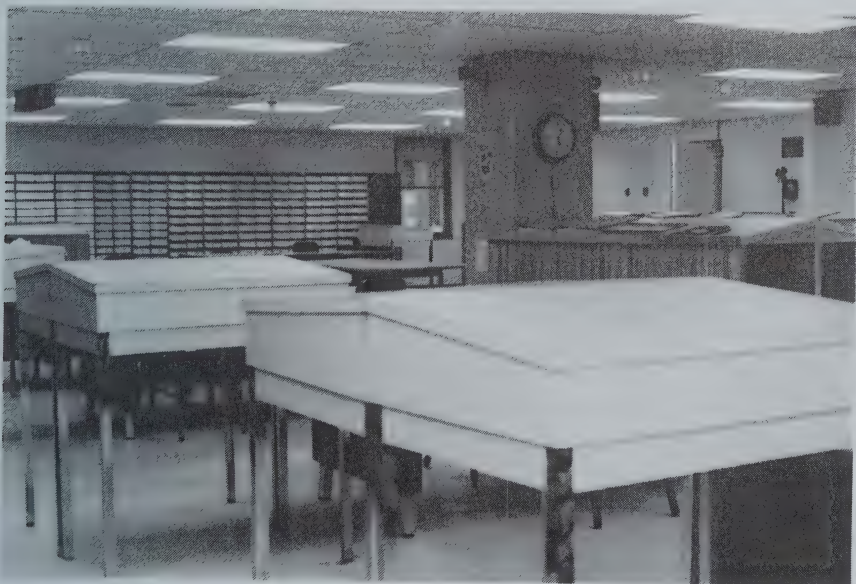
Carroll County Registry of Deeds
Tracy Ames
Posting Accounts Receivable Payments



Carroll County Registry of Deeds
Jeneen Thompson
Examining a Plan at Customer's Request



Carroll County Registry of Deeds
Donna Brookes
Using Facsimile Machine to send Documents to a Law Firm



Carroll County Registry of Deeds Vault
Showing Study Tables, Book Stacks and Index Stands

CARROLL COUNTY SHERIFF'S DEPARTMENT

As required by statute, I hereby report my activity and the activity of the Carroll County Sheriff's Department, for the year 1993.

Due to the economic situation in 1993, there was an increase in the work load in the Civil Division. This has resulted in the Department receiving more revenue than was expected.

The Sheriff's Department, again, received the federal funds to continue our Law Enforcement Patrol, within certain areas of the National Forest system in Carroll County. This Patrol, again, was done by assigning a full time Deputy and a Special Deputy to cover the two patrol shifts. A copy of the activities of this patrol function is attached to this report.

The Child & Youth Services Division, again, had a very active year. A copy of the unit's activities is attached. Members of this unit have also spent many hours in the County Elementary Schools, where they have presented our Child Safety, and DARE programs. They have also worked with local departments on the Police Prevention Team Program, in the Conway school area.

The Dispatch center continues to provide the same courteous and professional service, as in the past. The department logged over 493,903 radio and phone messages in 1993. There were 166,687 requests made through the New Hampshire State Police SPOTS Terminal, in the Dispatch Center, for this Department, as well as other Departments in the County.

Through the efforts of the Mutual Aid Fire Departments and their monetary support, the Central Dispatch Center was able to replace the old console with a new one. This has allowed for duplicate consoles, which gives us the ability to have two Dispatchers working at the same time, when the need arises. For their help and monetary support, this Department wants to say thank you.

The Carroll County Sheriff's Department has been working with the officials of the Town of Albany, NH. Through their generosity, we now have an office in the new Albany Town Hall where the Deputies, up north, can stop and make phone calls and do their paperwork, etc. This allows them to be able to stay within their assigned patrol areas and to respond to an emergency situation in a shorter time. I would like to say thank you to the Albany Town Officials for their support and I look forward to working with them in the future.

Training again, was on the agenda. All full time Deputies and all Special Deputies received their mandatory training in 1993, along with members of the Communication Center. The following are some of the training courses attended:

- "K-9 Handler and Dog Certification Course"
- "Civil Process Seminar"
- "Child Abuse Prevention Forum"
- "Search Warrant, Affidavit and Application"
- "Domestic Violence Laws"
- "Police Liability"
- "UCR Seminar"
- "SPOTS Terminal Operators Training and Recertification"
- "Motor Vehicle and Criminal Law Update"
- "Basic Prosecutors School"
- "Gang Awareness and Intervention Seminar"
- "Emergency Medical Dispatch Course"
- "Basic Crime Scene Response and Scene Security"
- "Uniform Crime Reporting Training"
- "National Truck Accident Data Program"
- "Major Case Investigation Seminar"
- "New Hampshire Extradition Conference"
- "DARE Refresher Training School"
- "Firearms Instructor Recertification Course"
- "New Criminal Laws"
- "New NIBRS Arrest/Incident Report Forms"

All members of the Carroll County Sheriff's Department, along with some of the local Departments, received their firearms training from our qualified instructor, at our training range.

There were 2,103 writs served and 107 executions acted upon as of December 31, 1993. This resulted in revenue of \$69,000.00 for the County. There is \$1,621.13 on hand and \$1,144.05, owed by attorney's at this time.

As 1993 comes to a close, I would like to thank the County Commissioners, the County Delegation, members of my Department and all law enforcement agencies, along with the general public who have aided me and the Sheriff's Department throughout the year. Your support and vote of confidence is greatly appreciated.

Respectfully submitted,

Roy H. Larson, Jr.
Sheriff

ORDERS OF ARREST AND BAD CHECK INVESTIGATIONS

During the year 1993, the Carroll County Sheriff's Department processed 708 new orders of arrest. These coupled with previous warrants on file, 675 currently remain active. A total of 264 warrants resulted in arrest, 111 were closed without making an arrest, 15 were returned, and 140 were vacated by the issuing authority.

A total of 211 bad check investigations were submitted to the Carroll County Sheriff's Department during 1993. The number of cases that have been brought to a close was 138. The amount of \$13,708.71 was returned to the victims in restitution and fees.

In addition, we received 17 complaints of unauthorized use of rental property. We had 9 complaints on file carried over from 1992, making a total of 26 complaints. We were able to clear 16 cases, leaving a remaining ten cases active. A total of \$888.94 was collected and returned to the victims.

Respectfully submitted,

Scott A. Carr,
Administrative Sergeant

CARROLL COUNTY COMMUNICATIONS CENTER

The year 1993 was a year for many changes in the Communication Center, at the Sheriff's Department. We were able to maintain a very professional and highly qualified team of Dispatchers who worked a very busy year. As the statistics will show, the phone and radio traffic continued to increase.

One of the major changes that occurred, was the addition of the computer system. The system allows the Dispatcher to have full and quick access to all pertinent information that is needed, to assist law enforcement, fire and rescue personnel to do a more efficient job. It has eliminated much of the duplication and has allowed the Dispatcher to perform many tasks with greater speed.

The second major addition to the Communication Center was the updating and addition of the new radio consoles. The old console was removed and replaced with the newer Centracom series II and an update was done on the newer existing console. This has allowed for duplicate consoles and the ability to have two dispatchers working at the same time. During the busy times, this has proved to be an effective system.

Training for the Dispatchers progressed with several attending classes on "Liability and Public Image in Communications Centers." In 1993, we also saw the first Dispatcher trained and certified as an Emergency Medical Dispatcher. This will allow this Dispatcher to give medical assistance over the phone until rescue personnel arrive on the scene. This training will be needed with the impending "911" transition expected within the next year and a half.

In 1993 we saw the installation of the new state NIBRS software, in the Carroll County Communications Center. This Department is being used as a testing site for the program and so far the program has proved to be a useful tool. The Deputies are now using the new forms and they in turn are being transferred into the system. This will allow for uniform reports, as well as, statistical information. The system is still being developed, and some changes are expected during the upcoming year.

The Communications Center went through an FBI audit of all our NCIC records. The new system of record keeping, that was developed for these files, allows constant monitoring and updating. During the audit procedure, because of this system, the Sheriff's Department received the highest rating possible.

The Dispatchers have become active in the NH Emergency Dispatchers Association, with one of the County's Dispatchers being appointed to the Board of Directors.

I would like to take this opportunity to thank you and the Dispatchers for making this a very productive and successful year for everyone.

Respectfully submitted,

Karen A. Jones,
Communications Supervisor

CARROLL COUNTY COMMUNICATIONS CENTER STATISTICS

Incoming Phone Calls

539-2284	34,378	
539-2261	8, 378	
539-8960	14,377	
539-7585	<u>505</u>	57,638

Outgoing Phone Calls

539-2284	7,600	
Watts	<u>3,443</u>	11,043

Logged Radio Transmissions

County	106,911	
Fire	27,976	
Lord's	<u>3,937</u>	138,824

Console Transmissions

Night	51,809	
Day	105,679	
Evening	122,066	
Lord's	<u>3,937</u>	284,491

Ossipee Valley Mutual Aid Assoc.

Fire Tones	758	
Rescue Tones	<u>795</u>	1,553

Mt. Washington Valley Mutual Aid Assoc.

Fire Tones	188	
Rescue Tones	<u>166</u>	354

NH SPOTS Terminal Transactions 166,687

Logged Alarm Accounts to be Monitored

Company Monitored	597	
Dispatch Monitored	70	
Bank Alarms	<u>7</u>	674

CRIMINAL DIVISION AND FORESTRY PATROL

Carroll County has noticed a direct correlation between activity handled by a police agency and the geographic area. Due to the present economic situation in the county and across the nation we have experienced a major increase in crimes such as domestic violence, burglary, theft, and bad checks. Many of these crimes are drug and alcohol related. Although working with limited staff, the Carroll County Sheriff's Department has experienced an increase in requests from other police agencies to assist. There has also been a substantial increase in calls for service for involuntary commitments and transports for the court system.

The following is a breakdown of activity covered by the Carroll County Sheriff's Department for 1993:

Abandoned Vehicle	2
Aid to Citizen	41
Alarm	54
Arrest	
Bench	20
Capias	34
Civil	176
Contributing to Minor	1
Disobeying an Officer	1
Domestic	1
False Information	1
Fugitive from Justice	3
Motor Vehicle	27
Open Container	2
Possession of Alcohol	69
Possession of Controlled Drug	15
Protective Custody	10
Receiving Stolen Property	3
Simple Assault	2
Warrants	26
Arson	2
Assist other Agencies	376
Attempt to Locate	4
Attempted Auto Theft	2
Attempted Burglary	1
Bad Check	202
Burglary	17
Civil Complaints	22

Conspiracy	2
Criminal Mischief	20
Criminal Threatening	4
Death	1
Disobeying Police Officer	1
Disturbance	21
Dog Complaints	5
Domestic	45
Eviction	1
Forgery	1
Fraud	1
Harassing Phone Calls	4
Involuntary Commitments	40
Liquor Laws	3
Littering	1
Lockout	3
Lost Person	1
Missing Person	5
Motor Vehicle Accident	67
Motor Vehicle Complaints	1
Motorist Assist	51
Open Door	1
Possible Suicide	2
Protective Custody	8
Recovered Lost/Stolen Property	15
Request for K-9 Unit	18
Robbery	1
Simple Assault	4
Stolen Property Recovered	5
Stolen Vehicle	5
Suspicious Nature	13
Thefts	53
Town Ordinance Parking	1
Transport for Court	411
Transport Other	89
Unauthorized Use Rental	20
Unfounded Complaint	1
Unlawful Entry	1
Unlock	2
Wanted Person	1

FORESTRY PATROL ACTIVITY

Assist Forest Service	145
Assist Public	90
Arrest	83*
Accidents	5*
Campsite Checks	463
Campsite Problems	191
Liquor Law Violations	94
Larceny from Motor Vehicle	5*
Parking Tickets	117
Summons	113
Warnings	434
Vehicles Towed	4

(* Included in the Department Total).

Calls for service reportable:	2,081
Calls non-reportable:	<u>1,557</u>
Total Activity for 1993:	3,638

Respectfully submitted,

Steve P. Richardson,
Detective Corporal

JUVENILE DIVISION

As usual the summer months were very busy for deputies investigating illegal possession of alcohol and drugs. Of all the arrests made for these charges, 20% were offenders under the age of 18 years old.

There were 15 cases of sexual assault that were investigated by the Juvenile Division, and there were 20 assists by the Juvenile Division to other departments.

Juvenile transports increased greatly in the last year. There was an increase in juvenile delinquency around the County, and our transports reflect this. Juvenile problems doubled during 1993, and all deputies were involved in this increase.

I would like to thank the citizens of Carroll County for their support of the Carroll County Sheriff's Department.

	1992	1993
Juvenile Problems	8	15
Missing Child	0	3
Assist other Departments	24	20
Protective Custody	0	5
Sexual Assault	18	15
Shoplifting	0	1
Juvenile Transports	5	66
Possession of Controlled Drug	2	1
Possession of Alcohol Under 16	1	2
TOTAL	57	128

Respectfully submitted,

Jan Huddleston, Deputy
Juvenile Division
Carroll County Sheriff's Department



The Elks Club sponsored a student government day at the Carroll County and Ossipee town offices. Taking the Kingswood students of American Government on a tour of the county facilities are: Ossipee Police Chief Richard Morgan, "Police Chief" Joe Chelman, Leading Knight of the Ossipee Elks, Bob Therriault, "County Attorney" Stephanie Dewolfe, Sheriff Roy H. Larson Jr., "Sheriff" Alexis Gallagher, "Selectman" Paul Pollini, Ossipee Selectman Wayne Aleska, and "Selectman" Michelle Smith.



Donald Watson at his Retirement Party

JAIL & HOUSE OF CORRECTION

All of us at the Carroll County Jail & House of Correction would like to thank Sergeant Donald Watson for his dedication and hard work for 19 years of loyal service. We wish Sgt. Watson the best of luck in his retirement.

There were 764 subjects with 27 being held over from 1992, giving us a total of 791.

A total of 11,199 days were served by inmates and the total number of meals served to inmates was 30,985.

I would like to thank the staff at the Jail & House of Correction, the County Commissioners and the County Business Office for their assistance and cooperation.

Respectfully submitted,

Dennis A. Robinson,
Superintendent



Carroll County Jail & House of Correction

Total number of inmates booked in 1992 and held over into 1993:

1. Adult males held	9	Days served	889
2. Adult males committed	15	Days served	1,201
3. Adult females held	1	Days served	1
4. Adult females committed	2	Days served	169
Total:	27	Total:	2,260

Total number of males booked in 1993:

1. Adult males held	527	Days served	3,339
2. Juv. males held	9	Days served	11
3. Adult males committed	132	Days served	4,959
4. Juv. males committed	3	Days served	29
Total:	671	Total:	8,338

Total number of females booked in 1993:

1. Adult females held	71	Days served	237
2. Juv. females held	3	Days served	3
3. Adult females committed	19	Days served	361
4. Juv. females committed	0	Days served	0
Total:	93	Total:	601

Total number of male & female bookings for 1993:

Total:	764	Days served	8,939
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Total number of male & female bookings for 1993,
plus carryovers from 1992:

1. Total of all inmates handled in 1993:	791
2. Total of all time served in 1993:	11,199
3. Total of all meals served inmates in 1993:	30,985

Breakdown of inmate age groups:

1.	10-18 years old	63
2.	19-25 years old	214
3.	26-35 years old	254
4.	36-45 years old	175
5.	46-55 years old	44
6.	56-65 years old	11
7.	66-75 years old	3
8.	Over 75 years old	0

Total	764
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THE FOLLOWING IS A LIST OF ALLEGED CRIMES COMMITTED BY
INMATES THAT WERE CONFINED IN THE
CARROLL COUNTY JAIL & HOUSE OF CORRECTION IN 1993.

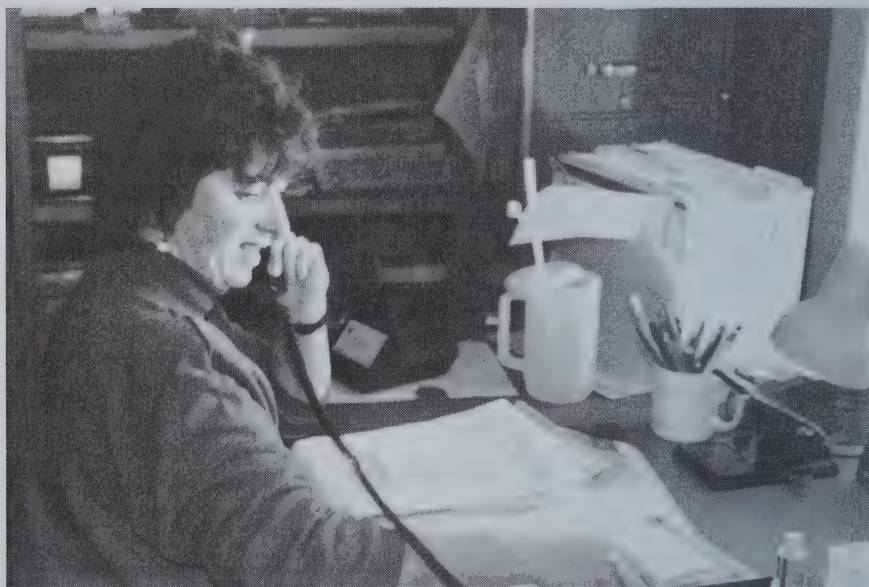
1. SIMPLE ASSAULT	92
2. PROTECTIVE CUSTODY	237
3. OPERATING/DRIVING AFTER SUSPENSION	53
4. DWI 2nd SUBSEQUENT	44
5. POSSESSION OF DRUGS/CONTROLLED SUBSTANCE	45
6. DWI	78
7. CRIMINAL TRESPASS	24
8. HARASSMENT	1
9. VIOLATION OF RESTRAINING ORDER	1
10. UNLAWFUL POSSESSION OF ALCOHOL	24
11. HOLD FOR SENTENCING	1
12. OPEN CONTAINER	32
13. CAPIAS	22
14. BENCH WARRANT	31
15. UNPAID/FAILURE TO PAY FINES	8
16. ASSAULT	1
17. POSSESSION OF EXPLOSIVE DEVICE (pipe bomb)	2
18. DOMESTIC VIOLENCE ORDER VIOLATION	3
19. CRIMINAL THREATENING	15
20. FALSE INFORMATION TO LAW ENFORCEMENT OFFICER	7
21. REVOCATION OF BAIL	3
22. DWI 2nd	23
23. 72 HOUR HOLD	11
24. VIOLATION OF PROBATION	14
25. OPERATING/DRIVING AFTER REVOCATION	3
26. RECEIVING STOLEN PROPERTY	14
27. CONTEMPT OF COURT	9
28. DISOBEYING A POLICE OFFICER	18
29. MINOR IN POSSESSION OF ALCOHOL	11
30. OPERATING WITHOUT VALID LICENSE	11
31. FAILURE TO APPEAR	4
32. ISSUING BAD CHECK/CHECKS	5
33. AGGRAVATED DWI	6
34. DEFERRED SENTENCE BROUGHT FORWARD	5
35. DISORDERLY CONDUCT	8
36. BURGLARY	10
37. HINDERING APPREHENSION	1
38. CRIMINAL MISCHIEF	13
39. RESISTING ARREST OR DETENTION	15
40. HAVING SEVERAL FELONIES & MISDEMEANORS	1
41. FUGITIVE FROM JUSTICE	13

42. DELIVERY OF ARTICLES TO A PRISONER.....	1
43. BURGLARY CLASS A FELONY	2
44. ROBBERY	1
45. WILLFUL CONCEALMENT & SHOPLIFTING.....	6
46. DOMESTIC VIOLENCE	1
47. CRIMINAL LIABILITY TO THEFT	1
48. CONSPIRACY TO BURGLARY	2
49. CONTRIBUTING TO DELINQUENCY OF MINOR	3
50. PROHIBITED SALES	5
51. POSSESSION DRUG TOOLS.....	1
52. HOLD FOR RETRIAL OF STATE PRISON CONVICTED.....	1
53. RECKLESS OPERATION	4
54. TRANSPORTING CONTROLLED DRUGS/SUBSTANCE	6
55. DRIVING/OPERATING AFTER HAVING BEEN DECLARED HABITUAL	11
56. FELON RECEIVING STOLEN PROPERTY	4
57. OPERATING WITHOUT VALID LICENSE SUBSEQUENT 3XS	1
58. LICENSE REQUIRED	1
59. INDECENT EXPOSURE & LEWDNESS	1
60. TRANSPORTING OPEN CONTAINER OF ALCOHOL	3
61. CRIMINAL LIABILITY FOR CONDUCT OF ANOTHER	2
62. FRAUD	1
63. CRIMINAL ARREST	1
64. BAIL JUMPING	6
65. HOLD FOR SUPERIOR COURT	1
66. THEFT BY DECEPTION.....	1
67. CRIMINAL RESTRAINT.....	1
68. ENDANGERING THE WELFARE OF A CHILD	3
69. VIOLATION OF COURT ORDERED PAYMENTS	1
70. OPERATING AFTER SUSPENSION HABITUAL	2
71. ATTEMPTED ROBBERY	1
72. THEFT	7
73. URINATING IN PUBLIC	1
74. THEFT OF A FIREARM	3
75. PROHIBITIONS	2
76. OPERATING AFTER SUSPENSION 2nd	3
77. MISUSE OF PLATES	1
78. THEFT BY UNAUTHORIZED TAKING	4
79. FELON IN POSSESSION OF A FIREARM	2
80. INDECENT EXPOSURE	6
81. CONDUCT AFTER AN ACCIDENT.....	3
82. ARREST WARRANT	4
83. AGGRAVATED FELONIOUS SEXUAL ASSAULT	7
84. 2nd DEGREE ASSAULT.....	5

85. CARRYING WITHOUT A LICENSE	1
86. CRIMINAL DESTRUCTION OF EVIDENCE	1
87. CIVIL WARRANT	5
88. UNAUTHORIZED USE OF RENTAL PROPERTY	2
89. POSSESSION OF NARCOTICS	3
90. TRANSPORTATION OF NARCOTIC	1
91. AWOL	1
92. ATTEMPTED 2nd DEGREE ASSAULT	1
93. PROSTITUTION	1
94. NEGLIGENT HOMICIDE	1
95. VIOLATION OF BAIL CONDITIONS	1
96. ATTEMPTED BURGLARY	1
97. UNREGISTERED VEHICLE	1
98. BURGLARY CLASS B	1
99. ESCAPE	1
100. HOLD STATE PRISON INMATE FOR SUPERIOR COURT	1
101. PROTECTIVE HEADGEAR	1
102. FAILURE TO ANSWER	1
103. NO FINANCIAL PROOF	1
104. LICENSE PROHIBITIONS	1
105. OBSTRUCTING GOV'T ADMINISTRATION	1
106. ACCOMPLICE TO SIMPLE ASSAULT	1
107. FELONIOUS SEXUAL ASSAULT CLASS B	3
108. HOLD DURING TRANSIT	1
109. HOLD FOR NHS PRISON	1
110. HOLD PAROLE VIOLATION STATE OF ALABAMA	1
111. FALSE SWEARING	1
112. JUVENILE PETITION	1
113. VIOLATION OF COURT ORDER	1
114. NONSUPPORT	1
TOTAL	1,081



Diane Salazar • Carroll County Attorney's Office



Valerie E. Hurst • Victim Witness Coordinator.

CARROLL COUNTY ATTORNEY'S OFFICE

In January, 1993, a new team came into the County Attorney's Office. Maurice D. Geiger was sworn in as the County Attorney, Carol Yerden, with the approval of the Superior Court, sworn in as the Assistant County Attorney; Diane Salazar became the administrative assistant, Alan Grant continued on as the paralegal and Valerie Hurst came aboard as the Coordinator of the Victim Witness Program. The team has remained constant during the year and grown stronger with experience.

The County Attorney has overall responsibility for all law enforcement in the County. Once an incident is known to police there is a judgement made as to if it is a crime and what kind of charge should be made. Some illegal activity, such as minor traffic violations, and bad checks for small amounts, etc., are violations. More serious matters such as DWI, simple assaults, and shop lifting, etc., are misdemeanors. The most serious crimes such as sexual assaults, and burglary, etc., are felonies. The lines between these levels of illegal activity are not always clear.

In 1993, there was a major policy change in the County Attorney's Office charging methods. We began a systematic practice of reviewing and screening felony cases before presentment to the Grand Jury. This policy has two effects. First, we save resources by reducing the felony case load early in the process and secondly, we avoid accusing a citizen of a felony unless we have a strong case.

In 1993, Carroll County had 215 felony indictments and 265 dispositions. This reflects both on the screening out cases early and a reduction of backlog. Reported crime was up slightly (about 4%).

Felony Cases Indicted	215
Misdemeanor Appeals	34
Cases Disposed	265
Plead Guilty	99
Plead Guilty / Misdemeanor	30
No Prossed (not prosecuted)	82
Trials	23
Other	31

Sincerely,

Maurice D. Geiger,
County Attorney

CARROLL COUNTY VICTIM WITNESS PROGRAM

My first year in the office of the County Attorney as Coordinator of the Victim Witness Program has been a very challenging and rewarding one. I feel that the program has been successful in its goal of providing useful, human services to crime victims and witnesses and easing their journey through the criminal justice system.

In 1993, the Victim Witness Program served 107 victims of felony crimes prosecuted by the County Attorney's Office. A number of victims of misdemeanor crimes, non-indicted cases, and "closed" cases were also served. Of the 107 victims assisted, 47 were victims of violent crimes, including assault, robbery, sexual assault cases.

The Carroll County Attorney gave high priority to victims and witnesses. This is illustrated by the fact that I spent 281 hours in court with victims, and many additional hours in court on their behalf. In addition, we documented 1,532 telephone contacts with victims, witnesses and citizens, conducted court tours, provided transportation, notified victims of court proceedings, dispositions and parole hearings, filed compensation claims and witness fees, consulted with law enforcement, made referrals to appropriate social service and mental health agencies, prepared witnesses to testify and assisted the prosecutors in preparing cases for trial.

I have very much enjoyed my first year in Carroll County and hope to continue to provide crime victims and witnesses with support, guidance and a voice in the criminal justice process.

Very truly yours,

Valerie E. Hurst, Coordinator
Victim Witness Program



Carroll County Administration Building • Route 171, Ossipee, NH



Mountain View Nursing Home • Carroll County Complex, Ossipee, NH



A retirement party was held in honor of Connie Libby for her 27 years of service to the County, working as a CNA and for the past 17 years as a recreational activity aide at the Mountain View Nursing Home. Connie found her work very fulfilling as she helped and cared for the residents. Both the residents and staff will miss her. We all wish Connie a long and happy retirement enjoying her "free time" with husband, John .

MOUNTAIN VIEW NURSING HOME

The nursing home continued its mission of caring for 103 residents, 24 hours a day, 365 days a year.

The unaudited year end figures reflected the nursing home ended the year with a \$90,582 loss once the bond payment, interest costs and depreciation were factored in the financial statements.

The Dietary Department, under the direction of Fitz-Vogt, a food service management company, served 171,798 meals to the residents, staff, volunteers, guests, other county employees and the Jail & House of Correction.

The major event of the year was reorganization of the Alzheimer and Related Disorder Unit, which was expanded from the Thayer Unit to include the C-wing. As a result of reassessing all the residents, 61 were relocated within the home in order that residents with similar disorders reside on the same units. All departments were involved since it took a great deal of planning, logistics, and coordination to complete the move in one day.

The nursing department has implemented a "nursing team" concept wherein, one RN, one LPN and a few CNA's from different shifts are responsible for groups of 13 residents. This allows more direct input from all three shifts as the resident care plans are redefined every 90 days.

UniCare Pharmaceutical Services became our new pharmacy consultant and medication supplier.

The facility corrected the deficiencies cited during the annual state OBRA regulation inspection.

As we look down the road, the home needs to address storage, resident ambulation, activity and office space requirements to meet the continued demands required to provide the care to our residents.

Finally, we wish to thank the volunteers, families, staff, benefactors, taxpayers and all the county officials who support us throughout the year.

Sincerely,

Gregory F. Froton, Sr.,
Administrator

EMPLOYEE OF THE MONTH

Brenda A. Libby



BRENDA LIBBY, CNA, a 10 year employee, is our "Employee of the Month" for January and February.

Brenda personifies what this award should signify. She is always pleasant, cheerful and keeps everything on an even keel.

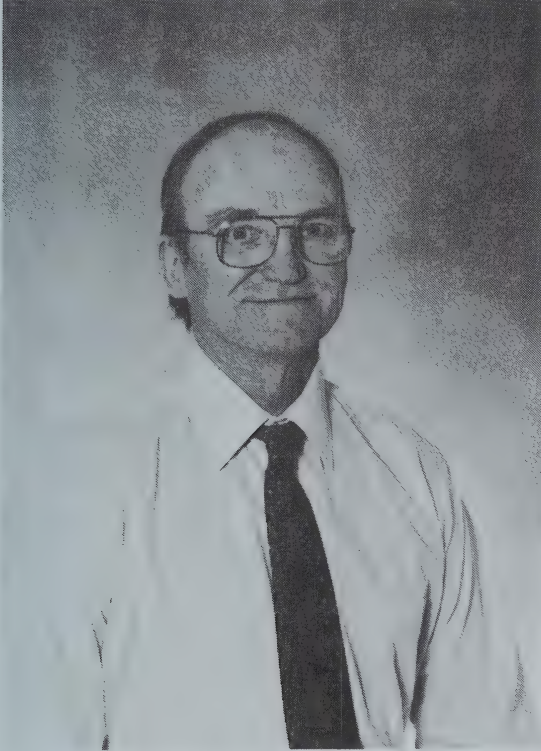
Brenda states, "I really derive a lot of satisfaction in taking care of the residents and I like being with them".

The Libby family consists of husband Carl and four girls; Lisa (Hartford), Heather and twins Stacey and Tracey.

Brenda's present main outside enjoyment and interest is her grandson, "Tyler".

EMPLOYEE OF THE MONTH

Carl "Sonny" Amero



CARL, 'SONNY' AMERO, has been selected as our "Employee of the Month" for March and April.

"Sonny" has been employed here in our maintenance department for the past four years. Sonny is always accommodating and helpful.

His outside interests are fishing, woodworking and gardening. There are 17 grandchildren in the lineage between Sonny and his wife Alice.

EMPLOYEE OF THE MONTH

Henry Elliott



HENRY ELLIOTT, CNA, on our 3-11 shift, has been chosen by his peers to be the "Employee of the Month" for May and June.

Henry has been employed at the nursing home for 2 years. He particularly enjoys helping the elderly with their needs.

Outside the home, Henry relaxes by hunting and fishing. He resides in Wakefield with Cindy and their family.

EMPLOYEE OF THE MONTH

Kevin Nason



KEVIN NASON, Dietary Aide of the Mountain View Nursing Home Dietary Department for the past year, has been selected as the "Employee of the Month" for July and August .

Kevin particularly enjoys attending to the residents' dietary requests, while working in the dining room.

Outside the nursing home, Kevin is a Lieutenant for the Center Ossipee Fire Department, which takes up most of his free time.

EMPLOYEE OF THE MONTH

Patricia Fraser



PATRICIA FRASER, RN, third shift Supervisor, has been selected as the September and October "Employee of the Month", here at the nursing home.

Pat has been employed here for the past three years, working on the Alzheimer and Related Disorder Wings. She enjoys this type of work as she sees residents progress to their maximum level of potential.

Pat lives in Alton with her husband Bill, where she enjoys her four grandchildren, along with such activities as outdoor events, hiking and cross-country skiing.

EMPLOYEE OF THE MONTH

Cheryl Sawyer



CHERYL SAWYER, our medical secretary, has been selected as the "Employee of the Month" for November and December.

In addition to enjoying her secretarial work, she finds pleasure in working with the residents directly, such as feeding at mealtime or conversing with them.

Outside the facility, Cheryl enjoys gardening, cooking and being with her family which consists of two sons, Matt 11 and Jake 8, and her husband Matt.



Volunteer Beryl Kramer, helps Mountain View Nursing Home resident Lena Stuart, select a Christmas gift during the annual Christmas Fair.



Volunteer Phyllis Hodgdon & Resident Albert Massey enjoying Bingo.

CARROLL COUNTY HUMAN RESOURCES DEPARTMENT

The responsibility of the Human Resources Department remained the same, that of monitoring and accounting for the funds expended for the local unit share of the cost of Old Age Assistance, Aid to the Permanently and Totally Disabled, Intermediate Nursing Care, and Board and Care of Children, for the local responsibilities in regards to the administering of the programs covered under Board and Care of Children (Abused and Neglected, CHINS, and Delinquent Children).

The expenditures for Old Age Assistance and Board and Care of Children were both lower in 1993 than in 1992. A decrease in Old Age Assistance is a fairly common occurrence, having occurred three times in the last eight years. A decrease in Board and Care of Children, however, is remarkable given that the expenditures rose steadily from \$42,000 in 1986 to \$420,000 in 1992, then dropped to \$381,000 in 1993. Our statistics reveal a direct correlation to case numbers, which also rose steadily from 1986 to 1992 and which also dropped in 1993.

The expenditures for Aid to the Permanently and Totally Disabled and Intermediate Nursing Care both increased in 1993. With very rare exception, it is reasonable to expect both these categories to increase on a yearly basis due to: higher case loads and the ever rising cost of nursing home care. The increases in both cases were usual and customary.

In addition to monitoring and accounting for funds, the department administered the grant program to provide incentive funds for Juvenile Prevention Programs. Consistent with rules of the Division for Children and Families, grant applications are received by the County and a panel of seven members review the proposals and make funding recommendations to the Commissioners. In October, awards were made for the state's 93/94 fiscal year. A total of \$59,223.16 was available. Awards were granted to the Appalachian Mountain Teen Project, Inc., Big Brothers/Big Sisters, Carroll County Family Mediation, (Family Mediation Services), Children Unlimited, Inc., (Parent Education Course), The Community School, (Scholarship Fund Supplement), Families Matter in Carroll County, The Family Health Center, (Valley Outreach Committee Celebrating Families Program), Ossipee Children's Fund, (Preview Fair/Campership Program), and the Wolfeboro Area Children's Center, (Early Support for Children and Families). The awards exceeded the funds available by \$7,776.84. The excess was covered using accumulated interest and unencumbered funds from previous years.

The panel members for the review cycle were Frances Strayer, Forrest Painter, and Jan Huddleston as representatives for the three County Commissioners. Elizabeth Bernat, Eileen Mullen and Cheryl Hook as representatives for the three positions assigned to the Division of Children and Families. The position of the seventh member was vacant due to the unfortunate withdrawal of M. Jayne Jarvis. Jayne had conscientiously served on the panel for a number of years and she will be sorely missed.

I'm pleased to add this year that a number of new programs were instituted. In conjunction with the Division for Children and Families, we instituted what has been termed "B" cases, or Before Court Cases. We worked with the Friends of Families of Carroll County, and we formally met with one of the courts to institute a system of recovery for board and care expenses.

"B Cases", as they have come to be known, is an initiative of the Division of Children and Families. Through contract, the county consented to a one year trial period to test this initiative. In its simplest form, the initiative strives to serve families without having to go through the court process. It was recognized that there were a number of families that appropriately require the services of the Division and that the families were willing to cooperate with the Division, however, current practice required that the case go through the court system to obtain needed services. "B Cases", provided a mechanism to serve a select group of cases without having to go through the courts. As a result, the Division can work with families without having to be in an adversarial relationship which is inherent in court action, and would save the courts, the county, and the state the expenses associated with court hearing. Less than ten cases were served under this program, but with attorney fees alone running from \$500 to several thousand dollars per case, the savings are considerable and it is recommended that the program be continued for another year.

Throughout the year, we provided support to the Friends of Families of Carroll County, a coalition of agencies and individuals that we are working to improve the services to families and children of Carroll County. The coalition was recognized by the State Leadership Team as the local leadership council for the prevention of child abuse. In addition to advocating on behalf of children and families, the coalition serves to facilitate communication to and between agencies, and as a result, to improve the delivery of services by providing coordination, help eliminate duplication, and to focus on service gaps.

We have finally succeeded in moving forward with a program to seek recovery for board and care and ancillary expenses for the placement of children. State law provides for recovery from individuals legally liable for the support of children. We met with the District Court of Northern Carroll County and have worked out most of the mechanics of instituting recoveries. Our goal has been to institute the program as cost effectively as possible and I believe that the program will generate regular receipts with a minimum of staff time. We expect to have an ongoing program in 1994 and our goal is to institute the program county wide.

Respectfully submitted,

Forrest W. Painter,
Director of Human Resources



Recognition Day for the Volunteers at Mountain View Nursing Home.



Oh! It's party time!
Helen Haile



Val Hayes & Rose Martins
"Beauty Day"

CARROLL COUNTY UNH COOPERATIVE EXTENSION

UNH Cooperative Extension serving Carroll County provides education and information in four program areas:

Agricultural Resources

The largest increase in agricultural production in Carroll County has been in the growing of tomatoes in high tunnels. In the past two years, 18 quonset type plastic tunnels (14' by 96') produced \$54,000.00 per year of tomatoes. Five more have been built since the fall of 1993. Extension Educator, David Sorensen, has played a leading role in providing cultural techniques, pest control and nutritional recommendations to these growers through individual visits, group meetings, and twilight meetings.

Eight volunteers were selected to receive 45 hours of training as an Extension Master Gardener for 1994. Each volunteer will provide 45 hours of help to county resident through the Extension Office. Some will provide information on less use and proper use of fertilizers and chemicals near lakes while others will work with schools and media in providing additional information on gardening.

Three state and federal grants were written for multi-use alternative transportation networks. Two totaling \$5,000.00 have been received with a \$610,000.00 federal grant pending the Governor's Council approval. This project has gotten state, regional and national recognition as possible model for others to follow. Extension has taken the lead in assisting the town of Conway and the Mt. Washington Valley Economic Council in the project.

Family Development

During the past year, 131 people attended financial management workshops and/or series offered by Extension Educator, Ann Hamilton. All financial classes taught people to be better managers of their personal and family finances. Topics included credit/debt management, understanding insurance, financial record keeping, developing spending/savings plans and understanding investments.

Nutrition and food safety programs reached 370 people. Nutrition workshops were designed to help people establish healthy eating and life-style habits. Topics included the new food guide pyramid, nutrition for young children, nutrition for seniors, dietary fat reduction and safe food handling practices. In addition, over 250 people called with food safety and food preservation questions.

Human development programs, including parenting series and child care provider training, were attended by 179 people. Child care providers can apply the workshop hours towards state child care licensing requirements. The majority of human development programming was in the form of newsletters to families - 408 received *The Preschooler*, 214 received *Cradle Crier*, and 154 received *Toddler Tales*.

Forestry

Peter Pohl, Extension Educator in Forestry Resources, made 137 woodland exams totaling 4200 acres. Landowners in need of private consulting

forester assistance to prepare management plans and plan and execute timber sales are referred to the private sector. A total of 35 referrals representing 3800 acres of timberland were referred to licensed professional foresters.

Direct contact was made with 85 new clientele and 314 repeat consumers. Their requests for assistance included insect and disease information, woodland exams, timber sale advice, referrals to licensed foresters, Christmas tree information, current use and income tax information, and information concerning the federal cost shared forest management assistance programs. As part of the educational effort to promote wise stewardship of important forest resources, 15 presentations, attended by 285 people, were made and nine news articles were submitted to local papers on a variety of topics. Four towns received assistance with the management of town forest land. This assistance included advising and/or marking of timber sales. The timber sale on the County Farm was sold and the work partially completed during this period.

4-H and Youth Development

Dotty Burrows, Extension Educator, 4-H and Youth Development, works with volunteers who work with 4-H members in project areas as well as life skills, community service and citizenship. Life skills include learning to learn, communication, group processing, relationship building, decision making, management skills and understanding themselves. By building life skills, 4-H youth learn to think creatively and solve problems effectively. Each of the 18 clubs is asked to do a community service project and citizenship project each year. The 4-H program is available to all Carroll County youth ages 5-18. Currently, approximately 250 youth are formally enrolled in 4-H.

A program called TAP (Teen Assessment Project) from Wisconsin became available for a pilot project. The Kennett substance abuse prevention coordinator was offered the program. A committee was formed to conduct the survey. 942 Kennett students were surveyed about their perceptions and ideas related to community relationships, alcohol and other drug use, school, community and future, personal issues, families and friends. Each community and school will form its own action committees to address issues raised by students in their respective schools.

TAP is just one of many youth development projects that Extension offers to Carroll County schools and communities.

Respectfully submitted,

Ann Hamilton
County Office Coordinator

SUMMARY

CARROLL COUNTY DELEGATION MEETINGS

December 7, 1992	Public Hearing
December 9, 1992	County Budget
January 18, 1993	County Budget
January 25, 1993	County Budget
February 1, 1993	County Budget
February 8, 1993	County Budget
March 1, 1993	County Budget
March 15, 1993	County Budget
March 22, 1993	County Budget
April 26, 1993	1st Quarter Operating Statement
May 18, 1993	State Budget Discussion
August 23, 1993	2nd Quarter Operating Statement
October 18, 1993	3rd Quarter Operating Statement
December 6, 1993	Public Hearing
December 13, 1993	Public Hearing

Complete sets of Minutes of all of the above meetings are available at the Carroll County Business Office, Route 171, Ossipee, NH.

DECEMBER 7, 1992

On Monday, December 7, 1992, members of the Carroll County Delegation met at the Mountain View Nursing Home, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, A. Dodge, H. Saunders, A. Wiggin, R. Cogswell, R. Lyman, H. Mock, D. Philbrick; Commissioners B. Presby, M. Webster, R. Abbott, Jr.; Treasurer M. Mills and Business Manager, Allen Durgin.

The purpose of this meeting was to hold a Public Hearing on the Commissioners' proposed budget for 1993. The Commissioners, members of the Delegation, the Treasurer, the Business Manager, along with department heads were present to answer all questions from the public, regarding Revenues, Expenses and Regional Appropriations.

Following the Public Hearing, Representative Dickinson made a motion to go into Convention. The motion passed unanimously.

Representative Foster made a motion to authorize the Treasurer to borrow up to \$4,100,000 in anticipation of taxes. The Treasurer appeared in person to testify in support of this request. The motion passed unanimously.

Representative Foster made a motion to recess. The motion passed unanimously.

DECEMBER 9, 1992

On Wednesday, December 9, 1992, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders, A. Wiggin.

The purpose of this meeting was to organize the Delegation for 1993.

Representative Dickinson made a motion to reelect Gene G. Chandler as Chairman. The motion passed unanimously.

Representative Bradley made a motion that Robert W. Foster be reelected as Vice-Chairman. Representative Cogswell seconded the motion. The motion passed unanimously.

Representative Bradley made a motion that Gordon E. Wiggin be reelected as Clerk. Representative Foster seconded the motion, which passed unanimously.

Representative Allen Wiggin made a motion to recess. The motion passed unanimously.

JANUARY 18, 1993

On Monday, January 18, 1993, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders, A. Wiggin and Commissioners B. Presby, M. Webster, and R. Abbott Jr.

The purpose of this meeting was to continue working on the 1993 County Budget and to consider and act upon any other business which might properly be brought before this meeting.

The Mountain View Nursing Home Administrator, Gregory Froton, was present to review the nursing home budget.

Forrest Painter presented the Human Services budget.

County Treasurer, Donald Banks, was present to answer questions regarding the Treasurer's budget. Representative Howard Dickinson made a motion to approve the Treasurer's budget in the amount of \$5,534. The motion passed unanimously.

Representative Foster made a motion to accept the Minutes of December 9, 1992 as written. Motion passed unanimously.

Representative Saunders made a motion to recess. Motion passed unanimously.

JANUARY 25, 1993

On Monday, January 25, 1993, members of the Carroll County Delegation met at the Town Hall, Center Conway, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, M. Beach, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders; and Commissioners M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1993 County Budget and to consider and act upon any other business which might properly be brought before this meeting.

Regional Appropriations was discussed. Ed Person, Chairman of the Board of Supervisors of the Carroll County Conservation District was present to make an effort for the Delegation to accept the agency's proposal.

Bill Stockman, Chairman of the Advisory Council of the Cooperative

Extension Service along with Peter Pohl, Forest Resource Educator and Office Coordinator were present to discuss the Cooperative Extension Service budget.

Jackie Sparks, Director of Children Unlimited was present to discuss the Commissioners' proposed budget for the agency and the desperate need for more funding.

Representative Foster made a motion to recess. The motion passed unanimously.

FEBRUARY 1, 1993

On Monday, February 1, 1993, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Cogswell, R. Lyman, D. Philbrick, H. Saunders, and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1993 County Budget and to consider and act upon any other business which might properly be brought before this meeting.

Representative Saunders made a motion to approve the Minutes of January 18 and 25, 1993. The motion passed unanimously.

Sheriff Roy Larson, was present to present the Sheriff's Department and the Dispatch Center budgets.

Representative Bradley made a motion to go into Executive Session for the purpose of discussing salaries for personnel. The motion passed unanimously.

Representative Saunders made a motion to come out of Executive Session. The motion passed unanimously.

Lillian Brookes, Register of Deeds, presented the budget for 4120 - Registry of Deeds.

The newly elected County Attorney, Maurice Geiger was present to review the budgets for 4110 - County Attorney and 4111 - Attorney Victim Witness Advocate.

Representative G. Wiggin made a motion to recess to call of the Chair. The motion carried.

FEBRUARY 8, 1993

On Monday, February 8, 1993, members of the Carroll County Delegation met at the Lions Club, Moultonboro, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders, A. Wiggin; and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1993 County Budget and to consider and act upon any other business which might properly be brought before this meeting of any adjournment thereof.

Regional Appropriations budgets for Wolfeboro Area Children's Center (9180-157), Carroll County Health and Home Care Services (9180-151), and Retired Senior Volunteer Program (9180-153) were discussed.

Representative Lyman made a motion to recommend the Merlin System as a new telephone system for the Mt. View Nursing Home so the nursing home could proceed with installation. The motion passed unanimously.

Representative Dickinson made a motion to approve the Minutes of February 1, 1993. The motion carried.

Representative A. Wiggin made a motion to recess. The motion passed unanimously.

MARCH 1, 1993,

On Monday, March 1, 1993, members of the Carroll County Delegation met at the County Administration Building in Ossipee, New Hampshire, with the following present: Representatives R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Lyman, H. Mock, D. Philbrick, H. Saunders; and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1993 County Budget and to consider and act upon any other business which might properly be brought before this meeting.

The following accounts were reviewed: (7093) Maintenance Income, (6100) Jail and House of Corrections, (7100) Farm, (8200) County Annex Building, (4100) Commissioners, (4102) Special Fees and Services, (4106) Water Works, (9100) Interest Expense, (9160) Long Term Debt, (9285) Revenue Sharing Expenditures, (9370) Carroll County Delegation and (9000) Interest Income.

Representative Saunders moved to recess to the call of the Chair. The motion carried.

MARCH 15, 1993

On Monday, March 15, 1993, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, J. Bradley, R. Cogswell, R. Lyman, H. Mock, D. Philbrick, H. Saunders; and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to continue working on the 1993 County Budget and to consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

Representative Saunders moved that the Minutes of March 1, 1993 be approved. Motion carried. Representative Bradley moved that the Minutes of December 9, 1992 and February 8, 1993, meetings be approved. Motion carried.

The following accounts were reviewed and recommendations noted:

<u>Account</u>	<u>Title</u>	<u>Motion</u>	<u>Amount</u>	<u>Action</u>
4000	Misc. Income	Bradley	\$58,153	Passed
4010	Sheriff	Bradley	\$140,112	Passed
4020	Deeds	Bradley	\$435,000	Passed
5000	MVNH	Bradley	\$3,603,255	Passed
6040	Jail/HOC	Bradley	\$10,000	Passed
7000	Farm	Saunders	\$61,500	Passed
7093	Maintenance	Bradley	\$14,500	Passed
8000	Annex	Cogswell	\$13,200	Passed
9000	Interest	Bradley	\$64,000	Passed

<u>Account</u>	<u>Title</u>	<u>Motion</u>	<u>Amount</u>	<u>Action</u>
4100	Commissioners	Cogswell	\$131,123	Passed
4102	Special Fees	Mock	\$28,000	Passed
4106	Water Works	Beach	\$14,100	Passed
4110	Attorney	Allard	\$156,394	Passed
4111	Victim/Witness	Philbrick	\$38,106	Passed
4120	Deeds	G. Wiggin	\$233,827	Passed
4140	Sheriff's Dept.	G. Wiggin	\$589,703	Passed
4142	Dispatch	Philbrick	\$176,699	Passed
4150	Medical Referee	G. Wiggin	\$1,760	Passed
4197	Sewer System	Bradley	\$3,500	Passed
8360	Cooperative Ext.	Mock	\$145,600	Passed
9100	Interest Expense	Bradley	\$138,490	Passed
9160	Long Term Debt	Beach	\$101,000	Passed
9180	Regional Grants	Bradley	\$82,550	Passed
9285	Revenue Sharing	G. Wiggin	\$15,000	Passed
9370	Convention	Chandler	\$8,450	Passed

Representative Saunders moved to recess to the call of the Chair. The motion carried.

MARCH 22, 1993

On Monday, March 22, 1993, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggins, N. Allard, M. Beach, J. Bradley, R. Cogswell, R. Lyman, H. Mock, D. Philbrick, H. Saunders, A. Wiggins; and Commissioners B. Presby, M. Webster, R. Abbott, Jr.

The purpose of this meeting was to finalize the 1993 County Budget and to consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

Vice-Chairman Foster made a motion to go into Executive Session for the purpose of discussing personnel and salaries. During the session Representative A. Wiggins made a motion to grant an increase of 25 cents an hour to all nonunion employees except on-call personnel. The motion carried 9-3. Representative Foster made a motion to come out of Executive Session and to go into Convention. The motion carried.

The following Income Accounts were Delegation Approved:

<u>Account</u>	<u>Title</u>	<u>Motion</u>	<u>Amount</u>	<u>Action</u>
4000	Gen Income & Taxes	Bradley	\$3,919,943	Passed
.....	(Income from Taxes)		(\$3,861,790)	Passed
4010	Sheriff	Bradley	\$140,112	Passed
4020	Deeds	Bradley	\$435,000	Passed
5000	MVNH	Beach	\$3,603,255	Passed
6040	Jail/HOC	Philbrick	\$10,000	Passed
7000	Farm	Beach	\$61,500	Passed
7093	Maintenance	Lyman	\$14,500	Passed
8000	Annex	Bradley	\$13,200	Passed
8500	Courts	Dickinson	\$51,200	Passed
9000	Interest	Dickinson	\$64,000	Passed
9500	Other	Dickinson	\$437,140	Passed

The following Expense Accounts were Delegation Approved:

<u>Account</u>	<u>Title</u>	<u>Motion</u>	<u>Amount</u>	<u>Action</u>
4100	Commissioners	Bradley	\$130,186	Passed
4101	Treasurer	A. Wiggins	\$5,534	Passed
4102	Special Fees	A. Wiggins	\$28,000	Passed
4106	Water Works	A. Wiggins	\$14,100	Passed
4110	Attorney	Saunders	\$156,394	Passed
4111	Victim/Witness	Foster	\$38,106	Passed
4120	Deeds	G. Wiggins	\$233,827	Passed
4140	Sheriff's Dept.	Bradley	\$589,103	Passed
4142	Dispatch	A. Wiggins	\$176,699	Passed

4150	Medical Referee	A. Wiggin	\$1,760	Passed
4170	Admin. Building	A. Wiggin	\$87,383	Passed
4190	Human Services	G. Wiggin ..	\$2,458,819	Passed
4193	Maintenance	Cogswell	\$44,407	Passed
4197	Sewer System	Bradley	\$3,500	Passed
5100	MVNH Admin.	Bradley	\$198,116	Passed
5130	Dietary	A. Wiggin	\$614,384	Passed
5140	Nursing	A. Wiggin ..	\$2,039,346	Passed
5150	Plant Operations	A. Wiggin	\$195,712	Passed
5160	Laundry	Bradley	\$97,164	Passed
5170	Housekeeping	Bradley	\$136,419	Passed
5180	Physician/Pharm.	A. Wiggin	\$44,600	Passed
5190	Physical Therapy	A. Wiggin	\$76,771	Passed
5191	Rec. Therapy	A. Wiggin	\$119,395	Passed
5192	Social Services	Philbrick	\$42,156	Passed
5193	Special Services	A. Wiggin	\$4,400	Passed
6100	Jail/HOC	A. Wiggin	\$612,290	Passed
7100	Farm	A. Wiggin	\$81,420	Passed
8200	Annex Building	A. Wiggin	\$29,069	Passed
8360	Extension Service	H. Mock	\$145,300	Passed
9100	Interest Expense	Bradley	\$138,490	Passed
9160	Long Term Debt	A. Wiggin	\$101,000	Passed
9180	Regional Grants	G. Wiggin	\$82,550	Passed
9285	Revenue Sharing	Bradley	\$15,000	Passed
9370	Convention	Dickinson	\$8,450	Passed

TOTAL EXPENDITURES \$8,749,850
(Amount to be raised by Taxation) \$3,861,790

Representative A. Wiggin made a motion that \$400,000 be included in Account 9500. Other Revenue and \$200,000 included in a Capital Reserve Fund. The motion carried.

Representative G. Wiggin made a motion that the Total Expenditures be \$8,749,850. The motion carried.

Representative A. Wiggin made a motion to approve the budget appropriation transfers. The motion carried.

Representative Saunders made a motion to recess to the call of the Chair. The motion carried.

APRIL 26, 1993

On Monday, April 26, 1993, members of the Carroll County Delegation met at the Tamworth Town House, Main Street, Tamworth Village, New Hampshire, with the following present: Representatives G. Chandler, G. Wiggin, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders, A. Wiggin, M. Beach; and Commissioners B. Presby, M. Webster, R. Abbott, Jr.

The purpose of this meeting was to review the first quarter operating statement. Area residents were encouraged to attend to make comments. The Delegation would also consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

Delegation members reviewed all Income and Expenditure accounts, and the Commissioners answered questions regarding the following line item: Human Services Dept. (4190).

Representative A. Wiggin made a motion to recess to the call of the Chair. The motion carried.

MAY 18, 1993

On Tuesday, May 18, 1993, members of the Carroll County Delegation met at the Phil A. Buster's Restaurant, in Concord, New Hampshire with the following present: Representatives G. Chandler, R. Foster, H. Saunders, H. Dickinson, A. Wiggin, M. Beach, J. Bradley, N. Allard, H. Mock and D. Philbrick. The purpose of this meeting was to meet with Speaker Burns and Governor Merrill to discuss the State Budget and DCYS problems.

A motion was made to recess to the call of the Chair.

AUGUST 23, 1993

On Monday, August 23, 1993, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, G. Wiggin, N. Allard, M. Beach, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders and Commissioners B. Presby, M. Webster and R. Abbott, Jr.

The purpose of this meeting was to review the County's 2nd Quarter Operating Statement and to consider and act upon any other business which might properly be brought before this meeting or any adjournment thereof.

The total budget is ahead by 0.9 percent at the half year mark. The following expense accounts were reviewed: (4106) Water Works, (4110) Attorney, (5100) Nursing Home Overtime Wages, (5170) Housekeeping Dept. Equipment Repair and (6100) Jail and House of Correction.

Representative Dickinson made a motion that the Delegation authorize the Commissioners to use Revenue Sharing funds up to the amount previously designated for paving the back of the Administration Building.

Representative Dickinson made a motion to go into Convention. The motion carried.

Representative Dickinson repeated the motion he had made in Executive Committee. The motion carried.

Representative Dickinson made a motion to return to Executive Committee. The motion carried.

Representative G. Wiggin made a motion to approve Minutes of April 26, 1993, as written. The motion carried. He then made a motion to approve Minutes of March 15, and March 22, 1993, as promulgated. The motion carried.

Representative Saunders made a motion to recess to the call of the Chair. The motion carried.

OCTOBER 18, 1993

On Monday, October 18, 1993, members of the Carroll County Delegation met at the Administration Building, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, R. Cogswell, R. Lyman, H. Mock, D. Philbrick, H. Saunders and Commissioners B. Presby, M. Webster, R. Abbott, Jr.

The purpose of this meeting was to review the County's 3rd Quarter Operating Statement and to consider and act upon any other business which might be brought before this meeting or any adjournment thereof.

Members of the Delegation reviewed the income and expenses of the 3rd Quarter Statement.

Representative Mock made a motion to approve the Minutes of August 23, 1993, as written. The motion carried.

Representative Foster made a motion to recess to the call of the Chair. The motion carried.

DECEMBER 6, 1993

On Monday, December 6, 1993, members of the Carroll County Delegation met at the Mountain View Nursing Home, Ossipee, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, M. Beach, J. Bradley, R. Cogswell, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, H. Saunders and Commissioners B. Presby, M. Webster, R. Abbott, Jr.

Several people were in the audience, including Donald Banks, Treasurer; Gregory Froton, Nursing Home Administrator; and Roy Larson, Sheriff.

The purpose of this meeting was to hold a Public Hearing on the Commissioners' Proposed Budget for 1994. Chairman Chandler welcomed

the audience and introduced the Commissioners and members of the Delegation. He explained the budget process and stated that all meetings of the Delegation are open to the public.

Representative Dickinson made a motion to go into Convention. The motion passed. Representative G. Wiggin moved and Philbrick seconded to authorize the Treasurer to borrow up to \$4,800,000 in anticipation of taxes. The motion passed.

Representative Foster made a motion to go out of Convention. The motion passed.

Commissioner Presby gave an overview of the 1994 budget and answered all questions from the public regarding the appropriation of funds.

Representative Foster made a motion to recess to the call of the Chair or the next meeting Monday, December 13th in Conway, New Hampshire. The motion passed.

DECEMBER 13, 1993

On Monday, December 13, 1993, members of the Carroll County Delegation met in the Lecture Hall at Kennett High School, Conway, New Hampshire, with the following present: Representatives G. Chandler, R. Foster, G. Wiggin, N. Allard, J. Bradley, H. Dickinson, R. Lyman, H. Mock, D. Philbrick, Commissioners B. Presby, M. Webster, R. Abbott, Jr. and Treasurer D. Banks.

The purpose of this meeting was to hold a public hearing on the Commissioners' proposed 1994 budget for the County. This meeting was held in the northern part of the county to give ample opportunity for citizens' input.

Chairman Chandler explained the budget process and introduced the members of the Delegation and the Commissioners.

Commissioner Presby explained the proposed 1994 budget and with the Delegation answered all questions from the public.

Representative Foster made a motion to go into Convention. The motion passed.

Representative G. Wiggin made a motion to authorize the Treasurer to borrow up to \$4,800,000 in anticipation of taxes. The Treasurer was present to initiate the request. The motion passed.

Representative G. Wiggin made a motion to go out of Convention. The motion passed.

The Ten Counties of New Hampshire...

When New Hampshire was part of the colony of Massachusetts Bay from 1641 to 1679, there were no counties.

In 1769, five counties were established — Rockingham, Strafford, Hillsborough, Cheshire and Grafton.

Coos, the sixth county, was established in 1803, followed by Merrimack in 1823, Sullivan in 1827, and Belknap and Carroll in 1840.

Belknap has a population of 50,000 in 466.6 square miles with the county seat in Laconia. Carroll has a population of 35,291 in 991.4 square miles with the county seat in Ossipee.

Cheshire has a population of 69,698 in 736.2 miles with the

county seat in Keene; Coos has a population of 34,728 in 1,855.3 square miles and the county seat in West Stewartstown. Grafton has a population of 74,556 in 1,746.8 miles with the county seat in Haverhill.

Hillsborough has a population of 334,043 in an area of 901.9 square miles and a county seat in Manchester. Merrimack has a population of 117,825 in 949.5 square miles and the county seat in Concord. Rockingham has 245,001 population in 717.9 square miles and the county seat in Brentwood.

Strafford has a population 103,747 in 389.8 square miles and the county seat in Dover. Sullivan has a population of 38,592 in 548.9 square miles with the county seat in Newport.

By John Hart
Union Leader Correspondent

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION



Budget of Carroll County

APPROPRIATIONS AND ESTIMATES OF REVENUE

For the Calendar Year January 1, 19 93 to December 31, 19 93

R.S.A., Chap. 24, Sect. 21. The county commissioners shall deliver or mail to each member of the county convention, the chairman of the board of selectmen in each town and the mayor of each city within the county and to the secretary of state prior to the fifteenth day of February annually, a statement of the condition of the county treasury on the preceding December thirty-first, or if the county is on an optional fiscal year basis pursuant to RSA 31:94-a, prior to the fifteenth day of August a statement of the condition of the county treasury on the preceding June thirtieth, accompanied by their itemized recommendations of the sums necessary to be raised for the county in the year next ensuing, stating therein in detail the objects for which the money is required. No county convention shall vote appropriations for the ensuing budget period until twenty-eight days shall have elapsed from the mailing of such statements.

SECTION I		APPROPRIATIONS	ACTUAL	APPROPRIATIONS
PURPOSE OF APPROPRIATION		1992	EXPENDITURES	1993
		FISCAL YEAR	1992	FISCAL YEAR
			FISCAL YEAR	
Current Maintenance:	Acct. Nos			
General Government:				
Administration — Commissioner's Office	4100	128,628 00	126,649 88	130,186 00
Administration — Treasurer	4101	4,788 00	4,547 43	5,534 00
Administration — Auditors	4102	28,000 00	28,000 00	28,000 00
County Attorney	4110	155,393 00	146,396 15	156,394 00
Register of Deeds	4120	222,161 00	219,029 80	233,827 00
Water Works	4106	8,700 00	8,700 00	14,100 00
Sheriff	4140	550,126 00	536,808 62	589,103 00
Medical Referee	4150	1,300 00	1,300 00	1,760 00
Attorney Victim Witness	4111	34,565 00	32,956 80	38,106 00
Administration Building	4170	87,708 00	86,880 74	87,383 00
Dispatch	4142	165,400 00	152,117 54	176,699 00
Maintenance	4193	42,289 00	40,747 84	44,407 00
Public Welfare	4190	2,497,337 00	2,171,128 88	2,458,819 00
Sewer System	4197	4,000 00	3,160 77	3,500 00
County Nursing Home:				
Administration	5100	177,776 00	170,316 38	198,116 00
Dietary	5130	646,176 00	646,176 00	614,384 00
Nursing	5140	1,990,671 00	1,946,304 95	2,039,346 00
Plant Operation	5150	195,004 00	195,004 00	195,712 00
Laundry and Linen	5160	98,182 00	96,396 20	97,164 00
Housekeeping	5170	134,276 00	125,170 05	136,419 00
Physicians and Pharmacy	5180	41,078 00	41,078 00	44,600 00
Therapy	5190-5191	195,972 00	183,838 49	196,166 00
Services, Social & Special	5192-5193	47,517 00	46,401 89	46,556 00
County Jail:				
Jail Expense	6100	594,435 00	581,603 44	612,290 00
County Farm:				
Farm Expense	7100	79,082 00	79,082 00	81,420 00
Annex	8200	28,048 00	26,142 61	29,069 00
Cooperative Extension Service:				
Expense	8360	139,300 00	139,300 00	145,300 00
Debt Service				
Interest:				
On Tax Anticipation Notes	9100	120,900 00	120,900 00	110,000 00
On Long Term Notes	9100	17,080 00	17,080 00	12,810 00
On Bonded Debt	9100	15,680 00	15,680 00	15,680 00
Principal:				
Tax Anticipation Notes	9150			
Long Term Notes	9160	61,000 00	61,000 00	61,000 00
Bonded Debt	9160	40,000 00	40,000 00	40,000 00
Regional Appropriations	9180	79,550 00	79,550 00	82,550 00
Capital Outlay, New Construction and Equipment:				
Revenue Sharing	9285	15,000 00	5,000 00	15,000 00
County Convention Expense	9370	7,195 00	7,195 00	8,450 00
Contingency Fund	9900			
TOTAL APPROPRIATIONS		8,654,317 00	8,181,643 46	8,749,850 00

SECTION II		ESTIMATED REVENUE	ACTUAL REVENUE	ESTIMATED REVENUE
SOURCES OF REVENUE		1992 FISCAL YEAR	1992 FISCAL YEAR	1993 FISCAL YEAR
Current Income:	Acct. Nos			
Attorney Victim Witness	4000	25,844 00	24,723 40	19,074
Register of Deeds — Fees	4020	410,450 00	456,638 59	435,000
Sheriff's Writ Fees	4010	76,500 00	68,030 00	66,500
Sheriff's Other Income	4010	73,000 00	74,264 80	73,610
County Nursing Home:				
Patient Income (Nos. 5020, 1, 2, 3)	5000	3,457,027 00	3,471,526 74	3,483,882
Miscellaneous Income (Nos. 5025, 6)	5000	129,600 00	136,439 50	119,373
County Jail:				
Jail	6040	4,000 00	21,834 79	10,000
County Farm:				
Farm (Nos. 7050, 1, 2, 3, 4, 5, 6, 7, 9)	7000	61,500 00	68,441 41	61,500
Maintenance	7093	14,500 00	13,797 00	14,500
Court Lease Income	8500	51,200 00	51,200 04	51,200
Annex Rent	8000	7,800 00	8,400 00	13,200
Income Other Than Current Revenue:				
Interest (Nos. 9060, 1, 2)	9000	87,500 00	101,272 84	64,000
Welfare:				
Old Age Assistance	9071			
Direct Relief	9072			
Board and Care of Children	9073			
Surplus Foods	9074			
Social Services	9500	26,347 00	23,635 99	22,140
Area Communication Service	9080			
Other: Unincorporated Places	4000	100 00		100
Water Rent	4000	9,000 00	9,000 00	16,000
Insurance Refunds	4000	11,000 00	20,978 85	20,979
Miscellaneous County Income	4000	2,000 00	4,403 79	2,000
Proceeds of Bonds and Long Term Notes				
Revenue Sharing Funds Used	9500	15,000 00	5,000 00	15,000
Surplus Used to Reduce Tax Rate	9099			400,000
Total Income From All Sources Except Taxation		4,462,368 00	4,559,587 74	4,888,060
* Amount Necessary To Be Raised by County Tax	4000	4,191,949 00	4,191,948 96	3,861,790
TOTAL REVENUES		8,654,317 00	8,751,536 70	8,749,850

* Total estimated "Income From All Sources Except Taxation" deducted from estimated "Appropriations" should give "Amount Necessary to be Raised by County Tax."

A certified copy of this Budget as voted by the County Convention should be filed with the Division of Municipal Services, Department of Revenue Administration.

I hereby certify that this is a true copy of the Budget voted by the County Convention.

Chairman

Clerk

County Convention

COUNTY APPORTIONMENT

The first step in the tax rate setting process is to determine how much each municipality owes the county. This starts with a review of the county's financial report with special attention being paid to the amount of surplus available. We verify that the amount of surplus is accurate and available because each county uses an amount of surplus to reduce its county tax.

Next we read the minutes of the county convention. (The county convention is the county's legislative body made up of the state representatives from the county). The county convention votes the amount of appropriations, the revenues and the amount of taxes to be raised. We compare the votes on each of these with their counterparts on the appropriation statement to make sure that the appropriation statement truly reflects the votes of the county convention.

We next apportion the amount of county taxes each municipality will be asked to raise. First we determine the municipality's proportion of county tax by dividing that municipality's equalized valuation by the county's equalized valuation. The municipality's county tax assessment is then calculated by multiplying the amount of county taxes to be raised by the municipality's proportion of county tax.

COUNTY TAX APPORTIONMENT

CARROLL COUNTY TOWNS	COUNTY TAX PERCENTAGE	APPORTIONMENT OF BUDGET
ALBANY	.7775	\$ 30,025
BARTLETT	7.8760	304,153
BROOKFIELD	1.1238	43,398
CHATHAM	.4489	17,335
CONWAY	15.3447	592,582
EATON	.7705	29,754
EFFINGHAM	1.5839	61,167
FREEDOM	4.1889	161,768
HALE ' S LOCATION	0.2101	8,113
HART ' S LOCATION	0.1235	4,768
JACKSON	3.2235	124,484
MADISON	3.5803	138,262
MOULTONBORO	18.7841	725,403
OSSIPEE	5.4484	210,406
SANDWICH	3.2567	125,767
TAMWORTH	3.6755	141,938
TUFTONBORO	7.3698	284,606
WAKEFIELD	7.1512	276,163
WOLFEBORO	<u>15.0629</u>	<u>581,698</u>
TOTALS	100.0000%	\$3,861,790



MASON+RICH

PROFESSIONAL
ASSOCIATION
ACCOUNTANTS
AND AUDITORS

INDEPENDENT AUDITOR'S REPORT

March 9, 1994

Board of County Commissioners
County of Carroll, New Hampshire
Ossipee, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Carroll, New Hampshire as of and for the year ended December 31, 1993, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 3 to the financial statements, the County does not accrue the current portion of accumulated vacation pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

In our opinion, except for the departure from generally accepted accounting principles referred to above, the combined financial statements present fairly in all material respects, the financial position of the County of Carroll, New Hampshire as at December 31, 1993 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

County of Carroll,
New Hampshire

March 9, 1994

Recommendation - Simply setting aside funds for employees does not constitute a pension plan. Funds disbursed from the account to employees upon retirement are actually treated as severance wages, and are subject to withholding, social security and medicare taxes. If the Extension Service wants to offer its employees a pension, it should investigate becoming a member of the N.H. State Retirement System through the County or through the University of N.H.

Management's Comments - A corrected 1099-R has been submitted to the IRS. the funds paid to the retired secretary were reported as severance wages and the withholding, social security and medicare taxes have been paid. The Extension Service will investigate appropriate retirement funds for the two remaining full-time secretaries. If no appropriate fund is established, the retirement program will be discontinued. In addition, the funds in the current certificate of deposit will be disbursed according to current wage laws.

Exhibit A

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1993

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt			
ASSETS										
Cash	\$1,117,816	\$74,292	\$128,955	\$20,160	\$445,605	\$ -	\$ -	-	-	\$1,786,828
Temporary Investments, At Cost	-	173,003	359,748	-	-	-	-	-	-	532,751
Investments	-	-	-	-	3,694	-	-	-	-	3,694
Accounts Receivable	65,972	-	-	369,640	6,267	-	-	-	-	441,879
Due from Other Funds (Note 6)	391,518	-	-	-	75,810	-	-	-	-	467,328
Due from Other Governments	-	4,799	-	-	-	-	-	-	-	4,799
Inventories	32,271	-	-	41,472	690	-	-	-	-	74,433
Restricted Assets: Cash	-	5,270	-	-	-	-	-	-	-	5,270
Prepaid Expenses	57,121	-	-	3,295	-	-	-	-	-	60,416
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 5)	-	-	-	1,589,495	-	2,838,961	-	-	-	4,428,456
Resources to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	-	209,908	-	209,908
TOTAL ASSETS	<u>\$1,664,698</u>	<u>\$257,364</u>	<u>\$488,703</u>	<u>\$2,024,062</u>	<u>\$532,066</u>	<u>\$2,838,961</u>	<u>\$ -</u>	<u>\$209,908</u>	<u>\$ -</u>	<u>\$8,015,762</u>

(Continued)

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit A
(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1993

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	General Assets	Fixed Assets	Long-Term Debt		
LIABILITIES AND FUND BALANCE										
Liabilities										
Accounts Payable	\$577,274	\$1,164	-	\$36,441	\$-	-	-	\$-		\$614,879
Accrued Liabilities	10,703	-	-	168,074	-	-	-	-		178,777
Deferred Revenues	4,638	-	-	-	-	-	-	-		4,638
Due to Other Funds (Note 6)	-	19,138	-	316,460	131,730	-	-	-		467,328
Due to Specific Individuals and/or Groups	-	-	-	-	324,526	-	-	-		324,526
Bonds and Note Payable (Note 4)	-	-	-	122,000	-	-	-	209,908		331,908
Total Liabilities	592,615	20,302	-	642,975	456,256	-	-	209,908		1,922,056
Fund Balances										
Investment in General Fixed Assets	-	-	-	-	-	2,838,961	-	-		2,838,961
Contributed Capital - County	-	-	-	401,845	-	-	-	-		401,845
- Intergovernmental	-	-	-	883,215	-	-	-	-		883,215
- Donations	-	-	-	117,856	-	-	-	-		117,856
Retained Earnings (Deficit)	-	-	-	(21,829)	-	-	-	-		(21,829)
Fund Balance:										
Reserved for Encumbrances	10,657	-	-	-	-	-	-	-		10,657
Reserved for Prepaid Expenses	57,121	-	-	-	-	-	-	-		57,121
Unreserved:										
Designated by Trust Instrument	-	-	-	-	75,810	-	-	-		75,810
Designated for Specific Appropriations	-	237,062	-	-	-	-	-	-		237,062
Designated for Specific Capital Projects	-	-	488,703	-	-	-	-	-		488,703
Undesignated	1,004,305	-	-	-	-	-	-	-		1,004,305
Total Fund Balance	1,072,083	237,062	488,703	1,381,087	75,810	2,838,961	-	-		6,093,706
TOTAL LIABILITIES AND FUND BALANCES	\$1,664,698	\$257,364	\$488,703	\$2,024,062	\$532,066	\$2,838,961	\$209,908	\$209,908		\$8,015,762

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Governmental Fund Types			Fiduciary	Totals
	General	Special Revenue	Capital Projects	Expendable Trust	(Memorandum Only)
Revenues					
Taxes	\$3,861,790	\$ -	\$ -	\$ -	\$3,861,790
Charges for Services	636,258	-	-	-	636,258
Intergovernmental	9,873	68,257	-	-	78,130
Rent	53,385	-	-	-	53,385
Interest	102,422	7,697	12,518	810	123,447
Other	118,967	-	-	75,000	193,967
County Jail	11,019	-	-	-	11,019
Annex	13,200	-	-	-	13,200
County Farm	60,394	-	-	-	60,394
Total Revenues	<u>4,867,308</u>	<u>75,954</u>	<u>12,518</u>	<u>75,810</u>	<u>5,031,590</u>
Expenditures					
Current:					
General Government	4,031,652	220,569	-	-	4,252,221
County Jail	568,211	-	-	-	568,211
County Farm	74,770	-	-	-	74,770
Annex	31,245	-	-	-	31,245
Capital Outlay	-	4,511	-	-	4,511
Debt Retirement - Principal	40,702	-	-	-	40,702
- Interest	13,440	-	-	-	13,440
Total Expenditures	<u>4,760,020</u>	<u>225,080</u>	<u>-</u>	<u>-</u>	<u>4,985,100</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>107,288</u>	<u>(149,126)</u>	<u>12,518</u>	<u>75,810</u>	<u>46,490</u>
Other Financing Sources (Uses)					
Operating Transfers In	89,536	161,781	200,000	-	451,317
Operating Transfers (Out)	(361,781)	-	-	-	(361,781)
Total Other Financing Sources (Uses)	<u>(272,245)</u>	<u>161,781</u>	<u>200,000</u>	<u>-</u>	<u>89,536</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	<u>(164,957)</u>	<u>12,655</u>	<u>212,518</u>	<u>75,810</u>	<u>136,026</u>
Fund Balances, Beginning of Year, Restated (Note 11)	<u>1,237,040</u>	<u>224,407</u>	<u>276,185</u>	<u>-</u>	<u>1,737,632</u>
Fund Balances, End of Year	<u>\$1,072,083</u>	<u>\$237,062</u>	<u>\$488,703</u>	<u>\$75,810</u>	<u>\$1,873,658</u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1993

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$3,861,790	\$3,861,790	\$ -	\$ -	\$ -	\$ -
Charges for Services	575,112	636,258	61,146	-	-	-
Intergovernmental	-	9,873	9,873	19,074	17,413	(1,661)
Rent	51,200	53,385	2,185	-	-	-
Interest	64,000	102,422	38,422	-	6,435	6,435
Other	75,719	118,967	43,248	-	-	-
County Jail	10,000	11,019	1,019	-	-	-
Annex	13,200	13,200	-	-	-	-
County Farm	61,500	60,394	(1,106)	-	-	-
Total Revenues	4,712,521	4,867,308	154,787	19,074	23,848	4,774
Expenditures						
Current:						
General Government	4,147,401	4,031,652	115,749	179,417	174,181	5,236
County Jail	616,290	568,211	48,079	-	-	-
County Farm	81,420	74,770	6,650	-	-	-
Annex	31,328	31,245	83	-	-	-
Capital Outlay	-	-	-	19,000	4,511	14,489
Debt Retirement - Principal	40,702	40,702	-	-	-	-
- Interest	15,680	13,440	2,240	-	-	-
Total Expenditures	4,932,821	4,760,020	172,801	198,417	178,692	19,725
Excess (Deficiency) of Revenues Over Expenditures	(\$220,300)	\$107,288	\$327,588	(\$179,343)	(\$154,844)	\$24,499

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit C
(Continued)

COUNTY OF CARROLL, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1993

	General Fund		Special Revenue Funds	
	Budget	Actual	Budget	Actual
			Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)
Other Financing Sources (Uses)				
Operating Transfers In	\$ -	\$89,536	\$89,536	\$161,781
Operating Transfers (Out)	(424,000)	(361,781)	62,219	-
Total Other Financing Sources (Uses)	(424,000)	(272,245)	151,755	161,781
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis) (Note 1 & 7)	(644,300)	(164,957)	479,343	6,937
Adjustments:				
Nonbudgeted Special Revenue Funds Not Included In Adopted Budget	-	-	-	5,718
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	(644,300)	(164,957)	479,343	12,655
Fund Balance, Beginning of Year, Restated	1,237,040	1,237,040	-	224,407
Fund Balance, End of Year	\$592,740	\$1,072,083	\$479,343	\$237,062
				\$27,666

The Accompanying Notes are an Integral Part of This Financial Statement

Exhibit D

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1993

	Proprietary Fund Types Enterprise- Mountain View Nursing Home
<u>Operating Revenues</u>	
Charges for Services	\$3,750,508
Other	1,482
Total Operating Revenues	<u>3,751,990</u>
<u>Operating Expenses</u>	
General Operating Expense	3,602,109
Depreciation	128,060
Total Operating Expenses	<u>3,730,169</u>
Operating Income (Loss)	21,821
<u>Non-Operating Revenues (Expenses)</u>	
Interest - Bonds	<u>(12,500)</u>
Income (Loss) Before Operating Transfers	9,321
Operating Transfers In (Out)	<u>(89,536)</u>
Net Income (Loss)	(80,215)
<u>Other Changes in Retained Earnings</u>	
Add: Credit Arising from Transfer of Depreciation to Contributed Capital:	
Intergovernmental (Note 5)	<u>22,811</u>
Increase (Decrease) in Retained Earnings	(57,404) ~
Retained Earnings At Beginning of Year	<u>35,575</u>
Retained Earnings (Deficit) at End of Year	<u><u>(\$21,829)</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

Exhibit E

COUNTY OF CARROLL, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Proprietary Fund Types</u> <u>Enterprise - Mountain View Nursing Home</u>
<u>Cash Flows from Operating Activities</u>	
Net Operating Income (Loss) - Exhibit D	\$9,321
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	128,060
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(146,293)
Inventories	(10,417)
Prepaid Expenses	(611)
Other Operating Assets	
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	4,343
Accrued Liabilities	34,820
Total Adjustments	9,902
Net Cash Provided (Used) by Operating Activities	19,223
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers From (To) Other Funds	82,710
<u>Cash Flows from Capital and Related Financing Activities</u>	
Principal Paid on Bonds	(61,000)
Interest Paid on Bonds	(12,810)
Acquisition of Equipment	(12,632)
Net Cash Provided (Used) for Capital and Related Financing Activities	(86,442)
Increase (Decrease) in Cash and Cash Equivalents	15,491
Cash and Cash Equivalents at Beginning of Year	4,669
Cash and Cash Equivalents at End of Year	\$20,160
<u>Noncash Transactions</u>	
Fully Depreciated Plant and Equipment Written Off During the Year	\$52,157
Operating Transfers to the General Fund	(\$182,612)

The Accompanying Notes are an Integral Part of this Financial Statement



MASON + RICH

PROFESSIONAL
ASSOCIATION

ACCOUNTANTS March 9, 1994
AND AUDITORS

Board of County Commissioners
County of Carroll, New Hampshire

We have audited the accompanying statement of costs claimed (Exhibit A) by the County of Carroll, New Hampshire, under Victim/Witness Assistance (#20-93-VW-02) for the year ended December 31, 1993. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As part of our audit, the allowability of costs claimed under the Grant was determined in accordance with the provisions of the Grant and applicable Federal regulations. We found no costs questioned in this regard.

In our opinion, subject to the effects, if any, on Exhibit A of the ultimate resolution by the cognizant agency of any questioned expenditures, if any, Exhibit A presents fairly the financial information contained therein in accordance with the financial provisions of the Grant and generally accepted accounting principles.

This report is intended for use in connection with the Grant to which it refers and should not be used for any other purpose.

Sincerely,

John E. Lyford

Certified Public Accountant

MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES

Exhibit A

CARROLL COUNTY
STATEMENT OF COSTS CLAIMED UNDER VICTIM/WITNESS ASSISTANCE (20-93-VW-02)
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>Costs Claimed</u>
Salaries	\$ 12,859
Benefits	2,130
Travel	466
Office Expense	1,457
Training	251
Audit	<u>250</u>
Total Costs	<u>\$ 17,413</u>

Victim/ Witness Assistance (#20-93-VW-02) for \$19,053 was awarded to Carroll County for the period January 1, 1993 through December 31, 1993. The grant provided for a victim/witness assistance program.



MASON+RICH

PROFESSIONAL
ASSOCIATION
ACCOUNTANTS
AND AUDITORS

March 9, 1994

Board of County Commissioners
County of Carroll, New Hampshire

In planning and performing our audit of the financial statements of the County of Carroll, New Hampshire for the year ended December 31, 1993 we considered the County's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated March 9, 1994 on the financial statements of the County of Carroll, New Hampshire.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various County personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

SIX
BICENTENNIAL
SQUARE

Respectfully submitted,

CONCORD
NEW HAMPSHIRE
03301

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Mason + Rich Pth.

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PRIVATE COMPANIES
PRACTICE SECTION

County of Carroll,
New Hampshire

March 9, 1994

We realize that the accounting department has been in a state of flux with the numerous changes that have been made in the past year in the Business Administrator's position. Some of our findings may have been as a result of either the changes and an unclear understanding of who was responsible for what functions or a lack of communication from the previous Business Administrator as to the County's responsibilities. These findings are not intended to question the abilities or job performance of the accounting staff or previous Business Administrators, but rather are intended to assist in correcting items that we noted during the course of our audit.

A. Workers Compensation Insurance Monthly Standard Journal Entries

Finding - The workers compensation monthly standard journal entries do not appear to be based upon the actual cost for the year but reflect the adopted budget amount.

Recommendation - The journal entry should be computed using a spread sheet that duplicates the "audit" report currently filed annually with the Municipal Trust. The initial entry could be computed using budgeted wage amounts and the applicable rates for the various job classifications. However, we would recommend that the amounts be recomputed using the actual wages at the end of six months and again at year end. Any balance that remains in the accrual account would also be readily verifiable by using the spreadsheet and the amounts that were actually paid during the year to the Trust.

Management's Comments - The County understands that the recommendation would show a more accurate amount actually paid. At this point, the Business Office does not have the capability of a spreadsheet program.

B. Payroll Deductions and Payroll Tax Returns

Finding - We noted during our audit that the quarterly Form 941's were not being reconciled to the balances in the applicable payroll accrual accounts at the end of each quarter. The totals reported on the Form 941's for the year were not reconciled to the totals as reported on the W-2's and W-3 at year end.

Recommendation - After the quarterly return is prepared, the accrual accounts at the end of the quarter must be reconciled to the return. The only amount in the accruals should be for any month end payroll accruals, if any. This must be done every quarter and any differences reconciled and adjusted for. It is almost impossible at year end to attempt to reconcile the accounts because of the amount of activity in the accounts.

The totals as reported of the W-3's must be reconciled and agree with the totals as reported on the 941's as reported for the year. It might be helpful to maintain a short summary of the 941's totals for each quarter. This could then be quickly summarized at year end.

Management's Comments - This will be done each quarter.

County of Carroll,
New Hampshire

March 9, 1994

C. Home LP Usage

Finding - The Home purchased a large quantity of LP gas for a fixed price. The gas was then delivered as heating needs required. However, the gas was being expensed based on a standard journal entry.

Recommendation - The gas needs to be expensed based upon actual usage, i.e. the gallons delivered less the gallons on hand at month end.

Management's Comments - The large quantity of LP gas purchased at a fixed rate has now all been used. In the future, however, the gas would be expensed based upon actual usage.

D. Sick Pay Policy--Nonunion Employees

Finding - While there is a clear policy regarding how to calculate the amount of sick pay that will be paid to union employees when they leave County employment, we were unable to find such a policy for the nonunion employees.

Recommendation - The County needs to adopt a clear policy in this area to avoid potential problems in the future.

Management's Comments - The County does have a policy regarding this issue. A full time employee is entitled to 12 sick days paid (if accrued) with a written two weeks notice and if the employee leaves in good standing after five years of service.

E. Spreadsheet and Wordprocessing Packages

Finding - We noted numerous repetitious items that are prepared each month by hand. Also, there are many items like the sales journal, that are maintained by hand.

Recommendation - The County needs to seriously consider the need for additional software packages such as Word Perfect and Lotus 123. These packages would permit shells to be prepared one time and then updated monthly as needed. This would, after the initial learning process, be a time saving and permit the Business Office to prepare more timely reports and also be more efficient in other areas. Also, it is more cost effective to invest in a computer and additional software to improve the efficiency of the current staff as opposed to hiring additional staff.

Management's Comments - The County is in the process of upgrading its IBM Computer Program and is investigating the purchase of a PC to reduce duplication.

County of Carroll,
New Hampshire

March 9, 1994

F. Register of Deeds

Finding - The amounts transferred to the County for July was in error. The recording fees for plans and real estate tax liens were inadvertently not included in the monthly report.

Recommendation - The monthly report must be reconciled to the amounts actually received for the month. Also, the report, to accurately reflect the amounts due to the County, needs to report the correct amount of cash on hand and also in both bank accounts. While the Registry has a good basic accounting system, the Register of Deeds should consider using the recently acquired software package to record cash receipts and disbursements. We recommend that this package be used to record daily receipts and disbursements in 1994 and also to generate the monthly reports. Again, it is important that the system be reconciled to the actual cash deposits and ending balance in the bank accounts.

Management's Comments - The Register of Deeds remitted the July amount on March 17, 1994 to the County Treasurer. The Register of Deeds agrees with the findings and recommendations and is currently installing the appropriate program which will be used in future record keeping. The Register of Deeds regrets the omission and looks forward to the computerized program providing the accounting element which would prevent any similar re-occurrence. The present accounting system contains a coded cash register record, a computerized transfer tax program, a daily balanced cash report, an income journal (posted daily and balanced monthly), a check register and a monthly balance sheet report to the Commissioners, as well as the Department of Revenue designed reconciliation of the transfer tax collected and commission retained for the County.

G. County Attorney Petty Cash Account

Finding - We noted a petty cash account at the County Attorney's Office that was not recorded on the general ledger.

Recommendation - The account should immediately be recorded on the books and treated as an imprest account, i.e. reimbursed only to a preset maximum in the petty cash account.

Management's Comments - The Attorney's office is in the process of closing out the checking account. They will use the petty cash method so as to conform with all the other departments.

H. County Extension Service Retirement Fund

Finding - The Extension Service deposits 2.5% of employees' pay in a "retirement" fund certificate of deposit. The account is treated as a pension fund by the Extension Service. During the year, a distribution from the account to a retiring employee was reported on a 1099-R Form to the individual.

County of Carroll, NH

March 9, 1994

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements. The information has been subjected to the audit procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

Mason + Rich P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

We would like to express our appreciation to Dee Dee Libby, Activities Director at Mountain View Nursing Home, Lillian Brookes, Registrar of Deeds, and Frank Gospodarek of the Carroll County Independent for the use of their pictures for this Annual Report.

